



4830-01-P

DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Individual Income Tax Return

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Spencer W. Clark by e-mailing PRA@treasury.gov, calling (202) 927-5331, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

PRA Approval of Forms Used by Individual Taxpayers

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA notices that accompany collections of information, (2) Federal Register notices such as this one, and (3) OMB's database of approved information collections.

Taxpayer Burden

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system and are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation fees, the purchase price of tax preparation software, submission fees, photocopying costs, postage, and phone calls (if not toll-free).

Taxpayer Burden Estimates

Table 1 shows the preliminary burden estimates for individual taxpayers filing 2020 Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040X, 1040-SR tax return. The estimate is preliminary and reflects only the change in burden from technical adjustments related to updating the number of affected taxpayers to reflect the FY2020 forecast. The estimate will be revised to reflect legislative and regulatory changes since 2018 and further detail about the burden estimates will be provided for the 30-day notice for this FRN. Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type.

Internal Revenue Service (IRS)

Title: U.S. Individual Income Tax Return.

OMB Control Number: 1545-0074.

Type of Review: Revision of a currently approved collection.

Description: These forms and schedules are used by individuals to report their income tax liability. IRS uses the data collected on these forms and their schedules to compute tax liability and determine that the items claimed are properly allowable. This information is also used for general statistical purposes.

Form: Form 1040; Form 1040NR; Form 1040NR-EZ, Form 1040X, 1040-SR and all attachments and related forms (see the Appendix A to this notice).

Affected Public: Individuals and households.

Estimated Number of Respondents: 159,300,000.

Frequency of Response: Annually.

Total Estimated Time: 1.717 billion hours (1,717,000,000 hours).

Estimated Time Per Respondent: 10.79 hours.

Total Estimated Out-of-Pocket Costs: \$33.267 billion (\$33,267,000,000).

Estimated Out-of-Pocket Cost Per Respondent: \$209.

Total Monetized Burden Costs: \$60.997 billion (\$60,997,000,000).

Estimated Total Monetized Burden Per Respondent: \$383.

Note: Amounts below are for FY2020. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

Table 1					
ICB Estimates for the 1040/SR/NR/NR-EZ/X series of returns and supporting forms and schedules					
FY2020					
	FY19	Program Change due to Adjustment	Program Change due to New Legislation	Program Change due to Agency	FY20
Number of Taxpayers	157,800,000	* 1,500,000	-		159,300,000
Burden in Hours	1,784,000,000	(57,000,000)	(10,000,000)		1,717,000,000
Burden in Dollars	31,764,000,000	1,630,000,000	(127,000,000)		33,267,000,000
Monetized Total Burden	60,225,000,000	997,000,000	(223,000,000)	(2,000,000)	60,997,000,000

Source RAAS:KDA (11-1-19)

* The Program change is 1,600,000. The table reflects the mathematical change after rounding.

Table 2 below provides information specific to taxpayer burden incurred by Form 1040 filers.

Table 2 – All Form 1040 Filers		Time Burden					Money Burden
	Percentage of Returns	Average Time Burden (Hours)					
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	All Other	Average Cost
All Taxpayers	100%	11	5	2	4	1	\$210
Type of Taxpayer							
Non-business *	72%	7	2	1	3	1	\$130
Business*	28%	20	11	3	5	1	\$410

Detail may not add to total due to rounding. Dollars rounded to the nearest \$10.

* A "business" filer files one or more of the following with Form 1040: Schedule C, C-EZ, E, F, Form 2106, or 2106-EZ. A "non-business" filer does not file any of these schedules or forms with Form 1040.

(Authority: 44 U.S.C. 3501 et seq.)

Dated: December 13, 2019.

Spencer W. Clark,

Treasury PRA Clearance Officer.

Appendix A

Form No.	Form Name
Form 1040	U.S. Individual Tax Return
Form 1040 X	Amended U.S. Individual Income Tax Return
Form 1040 NR	U.S. Nonresident Alien Income Tax Return
Form 1040 NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents
Schedule A (1040)	Itemized Deductions
Schedule B (Form 1040)	Interest and Ordinary Dividends
Schedule C (Form 1040)	Profit or Loss from Business
Schedule C-EZ (Form 1040)	Net Profit from Business
Schedule D (Form 1040)	Capital Gains and Losses
Schedule E (Form 1040)	Supplemental Income and Loss
Schedule EIC (Form 1040)	Earned Income Credit
Schedule F (Form 1040)	Profit or Loss from Farming
Schedule H (Form 1040) and Sch H(PR)	Household Employment Taxes
Schedule J (Form 1040)	Income Averaging for Farmers and Fishermen
Schedule R (Form 1040)	Credit for the Elderly or the Disabled
Schedule SE (Form 1040)	Self-Employment Tax
Form 1040 V	Payment Voucher
Form 1040 ES/OCR	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V)
Form 1040 ES	Estimate Tax for Individuals
Form 673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation

Form 970	Application to Use LIFO Inventory Method
Form 972	Consent of Shareholder to Include Specific Amount in Gross Income
Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Form 1045	Application for Tentative Refund
Form 1116	Foreign Tax Credit
Form 1127	Application for Extension of Time for Payment of Tax
Form 1128	Application to Adopt, Change, or Retain a Tax Year
Form 1310	Statement of Person Claiming Refund Due to a Deceased Taxpayer
Form 2106	Employee Business Expenses
Form 2106-EZ	Unreimbursed Employee Business Expenses
Form 2120	Multiple Support Declaration
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts
Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen
Form 2350	Application for Extension of Time to File U.S. Income Tax Return
Form 2350 SP	Solicitud de Prorroga para Presentar la Declaracion del Impuesto Personal sobre el Ingreso de los Estados Unidos
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains
Form 2441	Child and Dependent Care Expenses
Form 2555	Foreign Earned Income
Form 2555 EZ	Foreign Earned Income Exclusion
Form 2848	Power of Attorney and Declaration of Representative
Form 3115	Application for Change in Accounting Method
Form 3468	Investment Credit
Form 3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts
Form 3800	General Business Credit
Form 3903	Moving Expenses
Form 4029	Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits
Form 4070	Employee's Report of Tips to Employer

Form 4070A	Employee's Daily Record of Tips
Form 4136	Credit for Federal Tax Paid on Fuels
Form 4137	Social Security and Medicare Tax on Underreported Tip Income
Form 4255	Recapture of Investment Credit
Form 4361	Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners
Form 4562	Depreciation and Amortization
Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa
Form 4684	Casualties and Thefts
Form 4797	Sale of Business Property
Form 4835	Farm Rental Income and Expenses
Form 4852	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 4868	Application for Automatic Extension of Time to File Individual U.S. Income Tax Return
Form 4868 SP	Solicitud de Prorroga Automatica para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos
Form 4952	Investment Interest Expense Deduction
Form 4970	Tax on Accumulation Distribution of Trusts
Form 4972	Tax on Lump-Sum Distributions
Form 5074	Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI)
Form 5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit
Form 5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Form 5405	First-Time Homebuyer Credit
Form 5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations

Schedule J (Form 5471)	Accumulated Earnings and Profits (E&P) and Taxes of Controlled Foreign Corporations
Schedule M (Form 5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Schedule O (Form 5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
Form 5695	Residential Energy Credits
Form 5713	International Boycott Report
Schedule A (Form 5713)	International Boycott Factor (Section 999(c)(1))
Schedule B (Form 5713)	Specifically Attributable Taxes and Income (Section 999(c)(2))
Schedule C (Form 5713)	Tax Effect of the International Boycott Provisions
Form 5754	Statement by Person(s) Receiving Gambling Winnings
Form 5884	Work Opportunity Cost
Form 6198	At-Risk Limitations
Form 6251	Alternative Minimum Tax-Individuals
Form 6252	Installment Sale Income
Form 6478	Credit for Alcohol Used as Fuel
Form 6765	Credit for Increasing Research Activities
Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
Form 8275	Disclosure Statement
Form 8275-R	Regulation Disclosure Statement
Form 8283	Noncash Charitable Contributions
Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents
Form 8379	Injured Spouse Claim and Allocation
Form 8396	Mortgage Interest Credit
Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return
Form 8582	Passive Activity Loss Limitation
Form 8582-CR	Passive Activity Credit Limitations

Form 8586	Low-Income Housing Credit
Form 85948801	Asset Acquisition Statement
Form 8606	Nondeductible IRAs
Form 8609-A	Annual Statement for Low-Income Housing Credit
Form 8611	Recapture of Low-Income Housing Credit
Form 8615	Tax for Certain Children Who Have Investment Income of More than \$1,800
Form 8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund
Form 8621-A	Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company
Form 8689	Allocation of Individual Income Tax to the Virgin Islands
Form 8693	Low-Income Housing Credit Disposition Bond
Form 8697	Interest Computations Under the Look-Back Method for Completed Long-Term Contracts
Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts
Form 8812	Additional Child Tax Credit
Form 8814	Parents' Election to Report Child's Interest and Dividends
Form 8815	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989
Form 8820	Orphan Drug Credit
Form 8821	Tax Information Authorization
Form 8822	Change of Address
Form 8824	Like-Kind Exchanges
Form 8826	Disabled Access Credit
Form 8828	Recapture of Federal Mortgage Subsidy
Form 8829	Expenses for Business Use of Your Home
Form 8832	Entity Classification Election

Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
Form 8834	Qualified Electric Vehicle Credit
Form 8835	Renewable Electricity and Refined Coal Production Credit
Form 8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Statement
Form 8839	Qualified Adoption Expenses
Form 8840	Closer Connection Exception Statement for Aliens
Form 8843	Statement for Exempt Individuals and Individuals With a Medical Condition
Form 8844	Empowerment Zone and Renewal Community Employment Credit
Form 8845	Indian Employment Credit
Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee tips
Form 8853	Archer MSAs and Long-Term Care Insurance Contracts
Form 8854	Initial and Annual Expatriation Information Statement
Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities
Schedule M (Form 8858)	Transactions Between controlled Foreign Disregarded Entity and Filer or Other Related Entities
Form 8859	District of Columbia First-Time Homebuyer Credit
Form 8862	Information to Claim Earned Income Credit After Disallowance
Form 8863	Education Credits
Form 8864	Biodiesel Fuels Credit
Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
Schedule K-1	Partner's Share of Income Deductions, Credits, etc.
Schedule O (Form 8865)	Transfer of Property to a Foreign Partnership
Schedule P (Form 8865)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
Form 8866	Interest Corporation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method

Form 8873	Extraterritorial Income Exclusion
Form 8874	New Markets Credit
Form 8878	IRS e-file Signature Authorization for Form 4686 or Form 2350
Form 8878 SP	Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868 (SP) o el Formulario 2350 (SP)
Form 8879	IRS e-file Signature Authorization
Form 8879 SP	Autorizacion de firm para presentar la Declaracion por medio del IRS e-file
Form 8880	Credit for Qualified Retirement Savings Contributions
Form 8881	Credit for Small Employer Pensions Plan Startup Costs
Form 8882	Credit for Employer-Provided Childcare Facilities and Services
Form 8885	Health Coverage Tax Credit
Form 8886	Reportable Transaction Disclosure Statement
Form 8888	Direct Deposit of Refund to More than One Account
Form 8889	Health Savings Accounts (HSAs)
Form 8896	Low Sulfur Diesel Fuel Production Credit
Form 8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession
Form 8900	Qualified Railroad Track Maintenance Credit
Form 8903	Domestic Production Activities Deduction
Form 8906	Distills Spirits Credit
Form 8907	Nonconventional Source Fuel Credit
Form 8908	Energy Efficient Home Credit
Form 8910	Alternative Motor Vehicle Credit
Form 8911	Alternative Fuel Vehicle Refueling Property Credit
8912	Credit to Holders of Tax Credit Bonds
Form 8917	Tuition and Fees Deduction
Form 8919	Uncollected Social Security and Medicare Tax on Wages
Form 8925	Report of Employer-Owned Life Insurance Contracts
Form 8932	Credit for Employer Differential Wage Payments
Form 8933	Carbon Dioxide Sequestration Credit

Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit
Form 9465	Installment Agreement Request
Form 9465 SP	Solicitud para un Plan de Pagos a Plazos
Form SS-4	Application for Employer Identification Number
Form SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding
Form T (Timber)	Forest Activities Schedules
Form W-4	Employee's Withholding Allowance Certificate
Form W--4 P	Withholding Certificate for Pension or Annuity Payments
Form W-4 S	Request for Federal Income Tax Withholding From Sick Pay
Form W-4 V	Voluntary Withholding Request
Form W-4 (SP)	Certificado de Exencion de la Retencion del Empleado
Form W-7	Application for IRS Individual Taxpayer Identification Number
Form W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions
Form W-7 (SP)	Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos
Form 1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals
Form 1040 ES (PR)	Federales Estimadas del Trabajo por Cuenta Propia y sobre el Empleo de Empleados Domestocs-Puerto Rico
W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number
Form 1040 Schedule 1	Form 1040 Schedule 1 Additional Income and Adjustments to Income
Form 1040 Schedule 2	Form 1040 Schedule 2 Tax
Form 1040 Schedule 3	Form 1040 Schedule 3 Nonrefundable Credits
Form 1040 Schedule 4	Form 1040 Schedule 4 Other Taxes
Form 1040 Schedule 5	Form 1040 Schedule 5 Other payments and Refundable Credits
Form 1040 Schedule 6	Form 1040 Schedule 6 Foreign Address and Third Party Designee
Form 1040-C	U.S. Departing Alien Income Tax Return
Form 1040-SR	U.S. Income Tax Return for Seniors

Form 8867	Paid Preparer's Due Diligence Checklist
Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments
Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States
Form 8962	Premium Tax Credit (PTC)
Form 965-C	Form 965-C, Transfer Agreement Under 965(h)(3)
Form 3911	Taxpayer Statement Regarding Refund
Form 8857	Request for Innocent Spouse Relief
Form 8302	Electronic Deposit of Tax Refund of \$1 Million or more.
Form 14039	Identity Theft Affidavit
Form 14095	The Health Coverage Tax Credit (HCTC) Reimbursement Request Form
Form 8938	Statement of Specified Foreign Financial Assets

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